

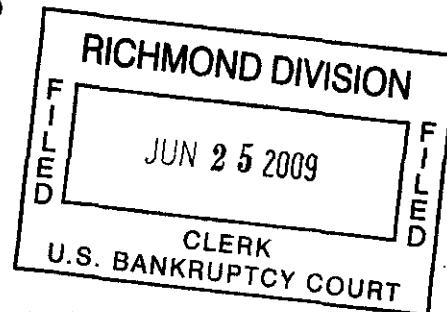
**EVIDENCE OF TRANSFER OF SECTION 503(b)(9) ADMINISTRATIVE CLAIM**

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")  
Eastern District of Virginia (Richmond Division)  
1100 East Main Street  
Richmond, VA 23219  
Attn: Clerk

AND TO: Circuit City Stores, Inc. ("Debtor")  
Case No. 08-35653 (KRH)

Claim # 1249



**CISCO-LINKSYS, LLC**, its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE OPPORTUNITY FUND, L.P.  
810 Seventh Avenue, 33<sup>rd</sup> Floor  
New York, NY 10019  
Attn: Vladimir Jelisavcic

its successors and assigns ("Buyer"), all rights, title and interest in and to the Administrative Claim of Seller under Section 503(b)(9) of the Bankruptcy Code in the principal amount of \$4,156,411.56 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated JUNE 19, 2009.

CISCO-LINKSYS, LLC.

By: Vincent Hassel  
Name: Vincent Hassel  
Title: VP - Finance / CFO

LONGACRE OPPORTUNITY FUND, L.P.

By: Vladimir Jelisavcic  
Name: Vladimir Jelisavcic  
Title: Manager

LONGACRE FUND MANAGEMENT, LLC

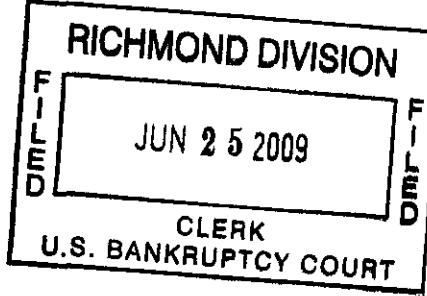
**LONGACRE**

810 Seventh Avenue, 33<sup>rd</sup> Floor  
New York, New York 10019  
Tel: 212-259-4300  
Fax: 212-259-4345  
[www.longacrelc.com](http://www.longacrelc.com)

June 24, 2009

United States Bankruptcy Court  
Eastern District of Virginia  
1100 East Main Street  
Richmond, Virginia 23219  
Attn: Clerk

Re: **In re: Circuit City Stores, Inc.**  
Case No. 08-35653



To Whom It May Concern:

Enclosed please find three (3) copies of an Evidence of Transfer of Section 503(b)(9) Administrative Claims in the above-referenced bankruptcy case. Kindly process same and return a file-stamped copy to my attention in the enclosed self-addressed stamped envelope.

Thank you for your attention to this matter.

Very truly yours,

  
Stephanie Skowronski